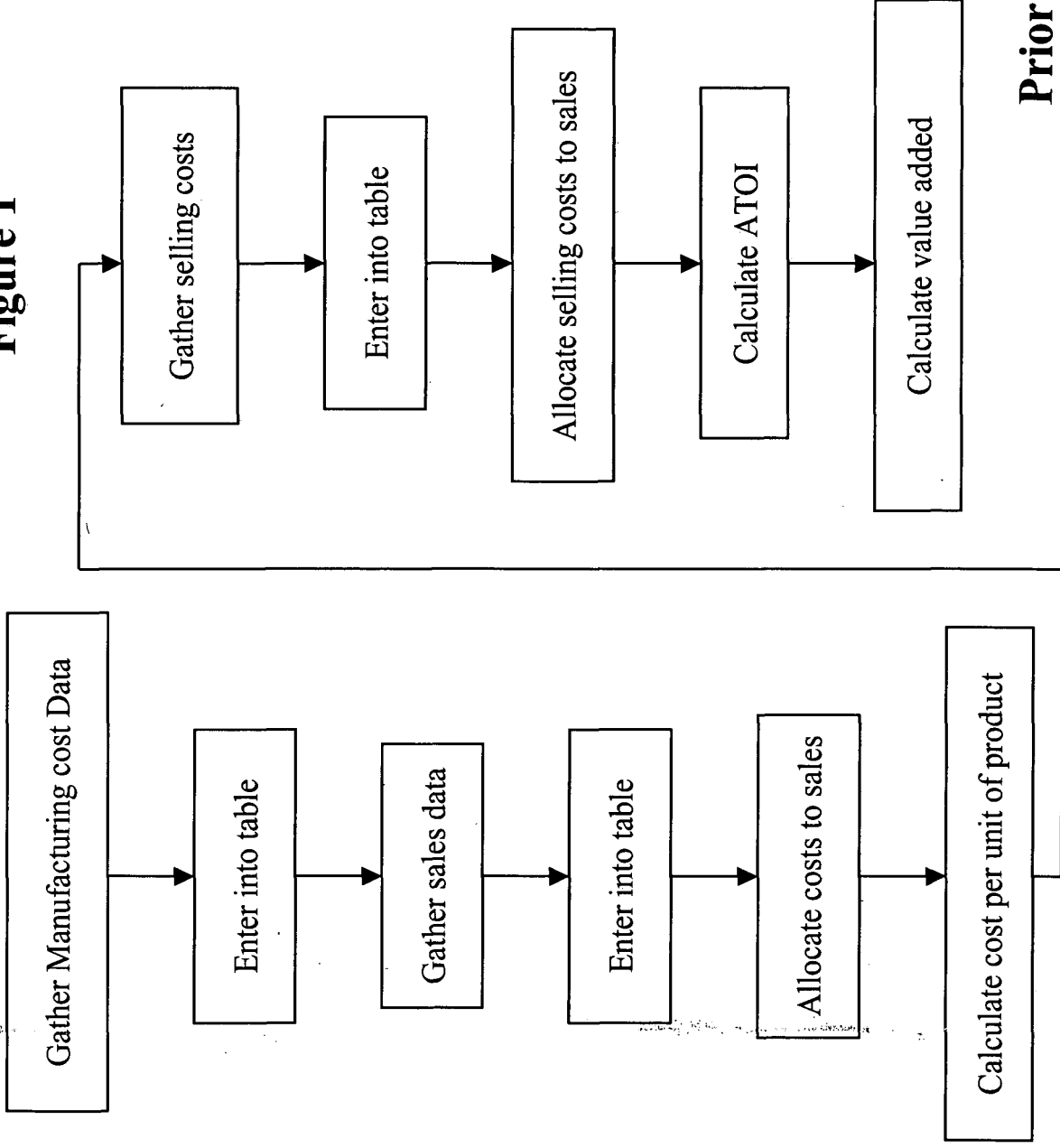
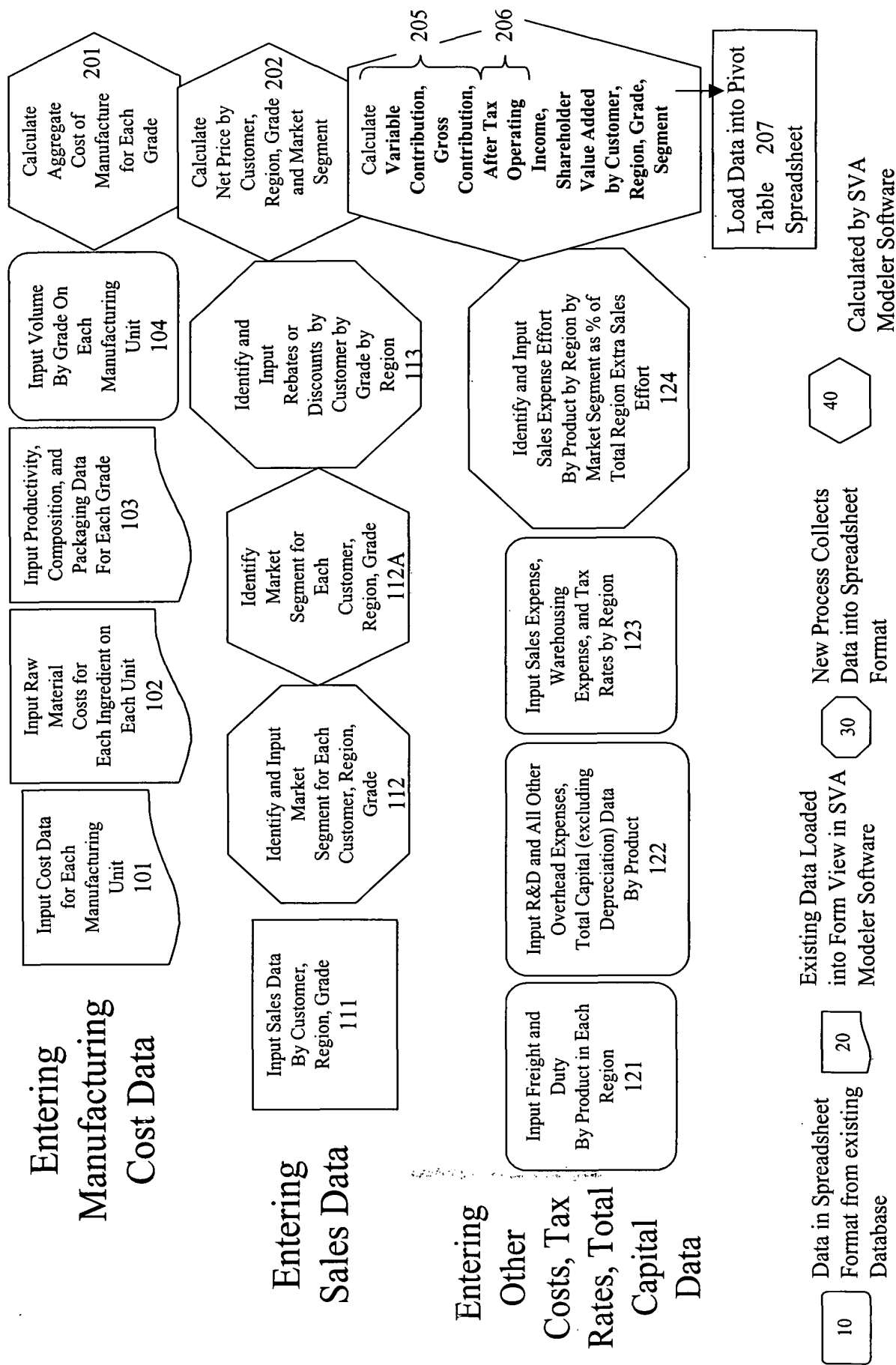


**Figure 1**

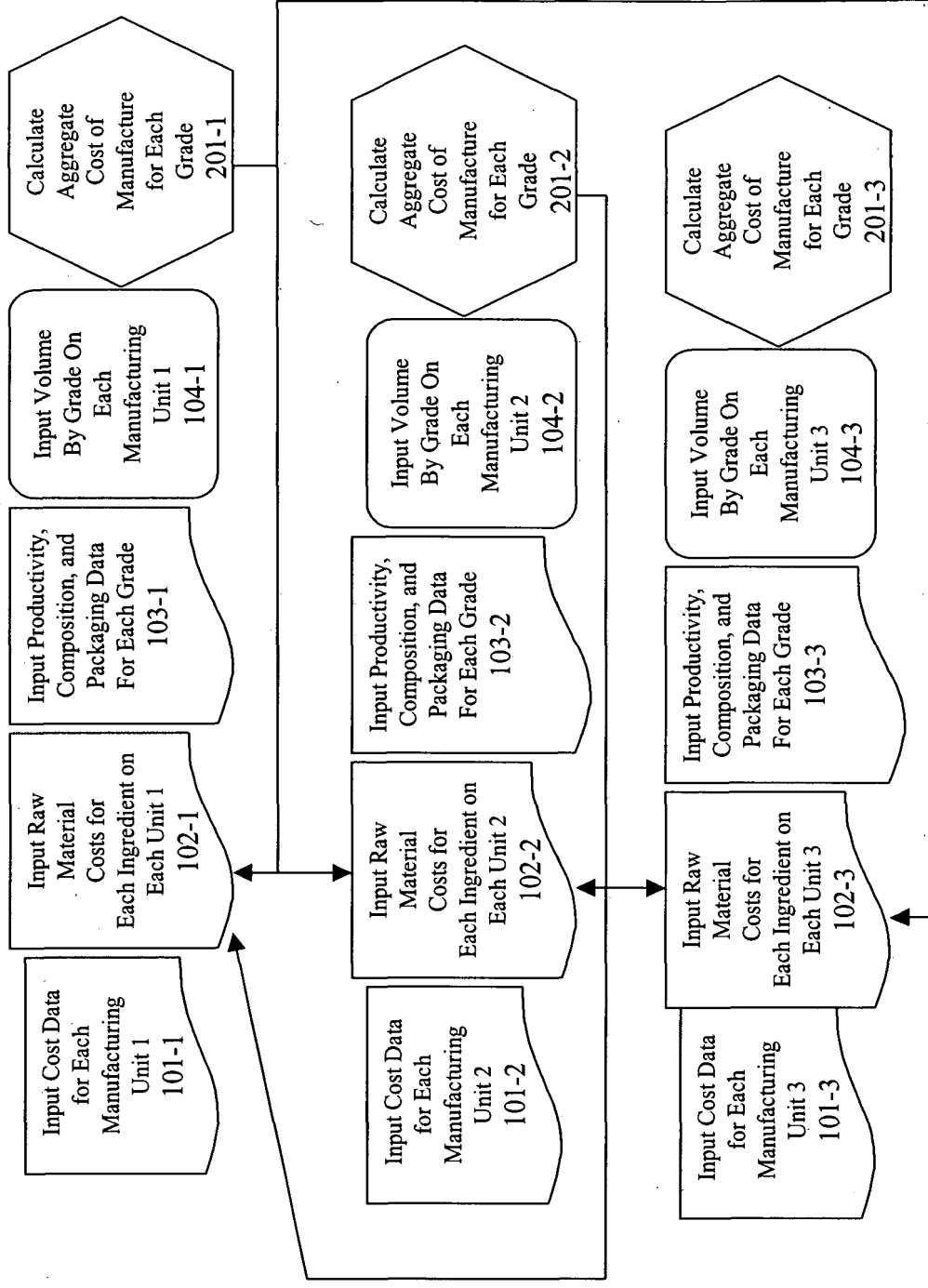


# Figure 2



# Figure 2A

Entering  
Manufacturing  
Cost Data for a  
Manufacturing  
Process with  
Multiple Units  
that Make Raw  
Material for Each  
Other Unit



10 Data in Spreadsheet Format from existing Database

20 Existing Data Loaded into Form View in SVA Modeler Software

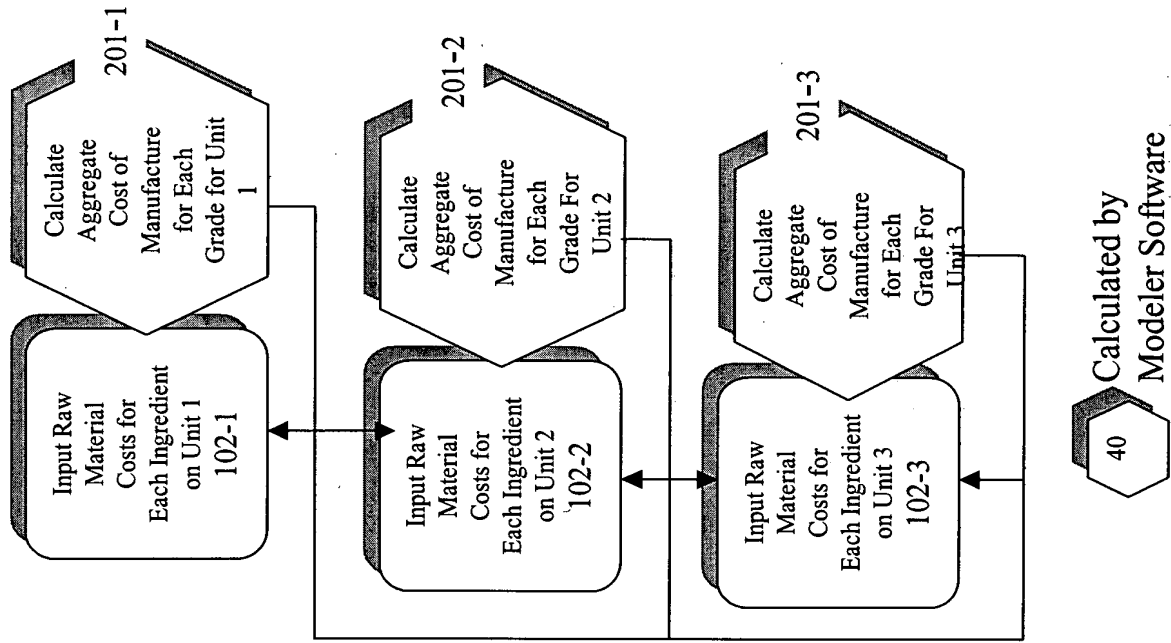
30 New Process Collects Data into Spreadsheet Format

40 Calculated by SVA Modeler Software

Figure 2B

# Process Flow

Entering  
Manufacturing  
Cost Data for a  
Manufacturing  
Process with  
Multiple Units  
that Make Raw  
Material for Each  
Other Unit

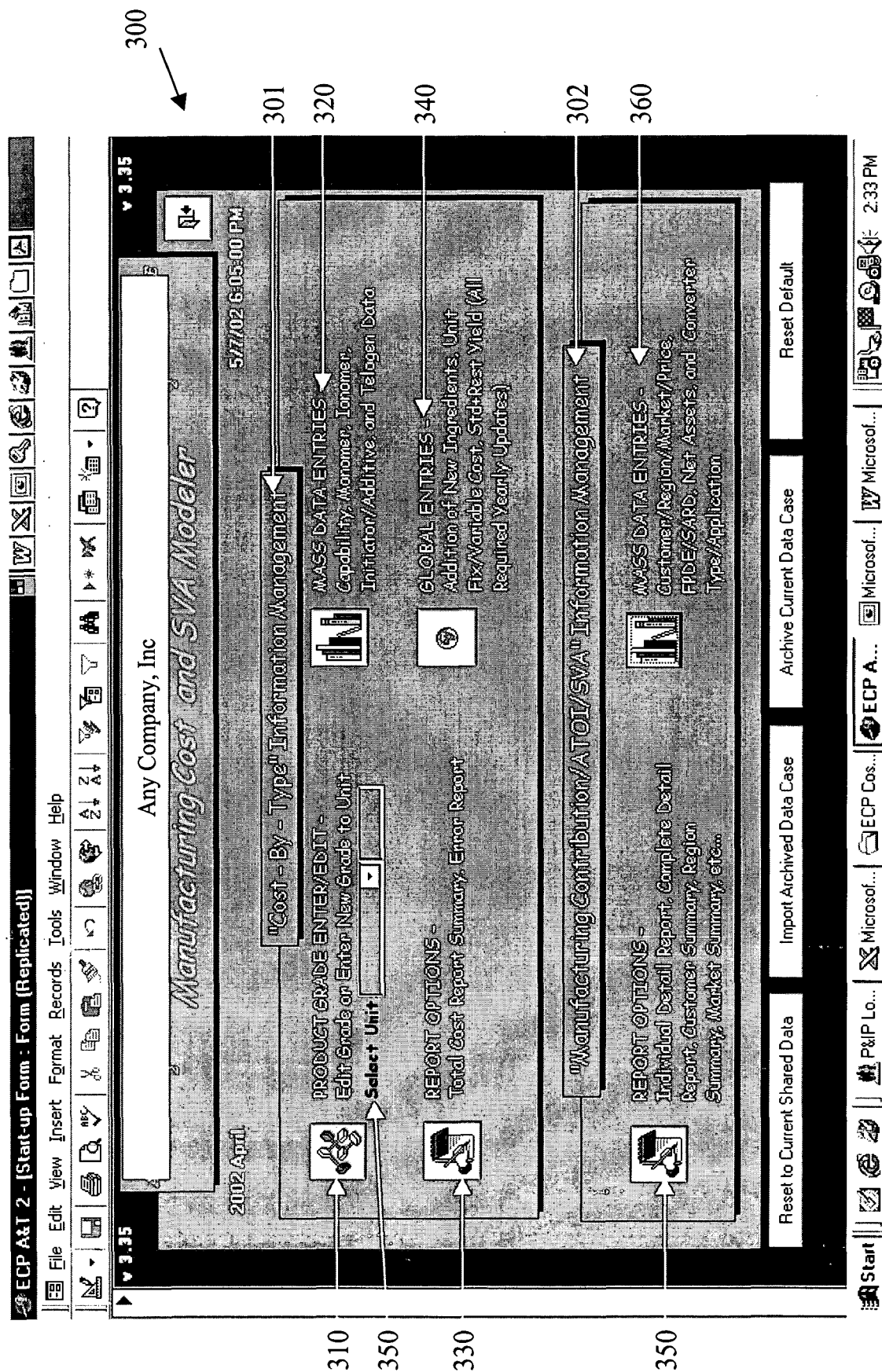


Existing Data Loaded into  
Modeler Software

Calculated by  
Modeler Software



# Figure 3 Main View



# Figure 3A

## Entering Manufacturing Cost Data

350

Input Volume By Grade On Each Manufacturing Unit 104

310

2002 April

Any Company, Inc

Manufacturing Cost and SVA Modeler

Cost - By - Type Information Management

MASS DATA ENTRIES -  
Capability, Manager, Location,  
Initiator, Additive, and Tolerant Data

320

GLOBAL ENTRIES -  
Addition of New Ingredients, Unit,  
Fix/Variable Cost, Stock/Yield (All  
Required Yearly Updates)

360

MASS DATA ENTRIES -  
Customer/Region/Market/Price,  
EPDE/SARD, Net Assets, and Converter  
Type/Application

PRODUCT GRADE ENTER/EDIT -  
Edit Grade or Enter New Grade to Unit  
Select Unit

REPORT OPTIONS -  
Total Cost Report Summary, Error Report

Manufacturing Contribution/ATOT/SVA Information Management

REPORT OPTIONS -  
Individual Detail Report, Complete Detail  
Report, Customer Summary, Region  
Summary, Market Summary, etc...

Reset to Current Shared Data

Import Archived Data Case

Archive Current Data Case

Reset Default

Start

File Edit View Insert Format Records Tools Window Help

ECP A&T 2 - [Start-up Form : Form (Replicated)]

5/7/02 6:05:00 PM

3:35

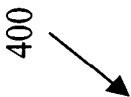
2:33 PM

Input Productivity,  
Composition,  
and Packaging  
Data  
For Each Grade  
103

Input Raw Material  
Costs for  
Each Ingredient  
on Each Unit  
102

Input Cost Data  
for Each  
Manufacturing  
Unit  
101

Input Cost Data  
for Each  
Manufacturing  
Unit  
101



Input Cost Data  
for Each  
Manufacturing  
Unit  
101

UNIT	UNIT TYPE	NO. OF IND. SCHED.	STD + RES PROQ. (YTD lbs)	2ND QUALITY PROQ. (YTD lbs)	REJECT PROQ. (YTD lbs)	SCHED. SHUTDOWN HOURS	2-3 YR. AVG SCHEDULED SHUTDOWN HOURS	VARIABLE UTILITIES (YTD-\$/lb Poly)	VARIABLE WASTE/ OTHER CPU (YTD-\$/lb Poly)	UNIT FIXED COST LESS PREV PROD (PO Year End \$)	PURCHASE PROCESS FEE (\$/lb Purge)	*CSD ONLY BASE RESIN CHEMICAL YIELD (%)
1	AUTOCLAVE	1	1,000,000	500	0	125	.01	125	100,000	125		
COMMENTS: Shutdown hours based on '99 and 2000 P.O. Utilities are 1Q02 actual												
2	AUTOCLAVE	1	1,000,000	500	0	125	.01	125	100,000	125		
COMMENTS: 0.00% Production. To annual scheduled shutdowns (23.03) (1 per 3 years Safety SD) = 312 Running Smps = 211 Shutdown Smps = 3 (3 Down) (Sur Cleanup)												
3	AUTOCLAVE	1	1,000,000	500	0	125	.01	125	100,000	125		
COMMENTS: Utilizing 2000 Y/E production numbers. No product related flaring. Per W/ Martens. Utilized 2001 YTD data for CPU's. Utilities 1Q02 actual nth												
4	AUTOCLAVE	1	1,000,000	500	0	125	.01	125	100,000	125		
COMMENTS: Went to three year average for Scheduled S/D hours as Safety S/D is every 3 years, also assumed 4 Prod. Related S/D per year utilities 1Q02 actual nth												
NO. CPU	CONT. MFG	1	0	0	0	0	0.0000	0.0000	0	\$0.000000	100.00	
COMMENTS: DEFAULT FOR ALL GRADES THAT DO NOT YET HAVE A COST BY TYPE ENTERED INTO THE DATABASE												
CWA800	CONT. MFG	1	0	0	0	0	0.0000	0.0000	\$324,000	\$0.000000	100.00	
COMMENTS: Assume 100% lng. Yield and all losses are in polymer yield. Cost from H. Lancaster 12/01. Fixed Cost less allocated lng. Transfers.												
TOP	CONT. MFG	1	0	0	0	0	0.0000	0.0000	\$390,500	\$0.000000	98.00	
COMMENTS: 2002 Update. Number from Melissa Evans												

Record: 14 of 20

Form View

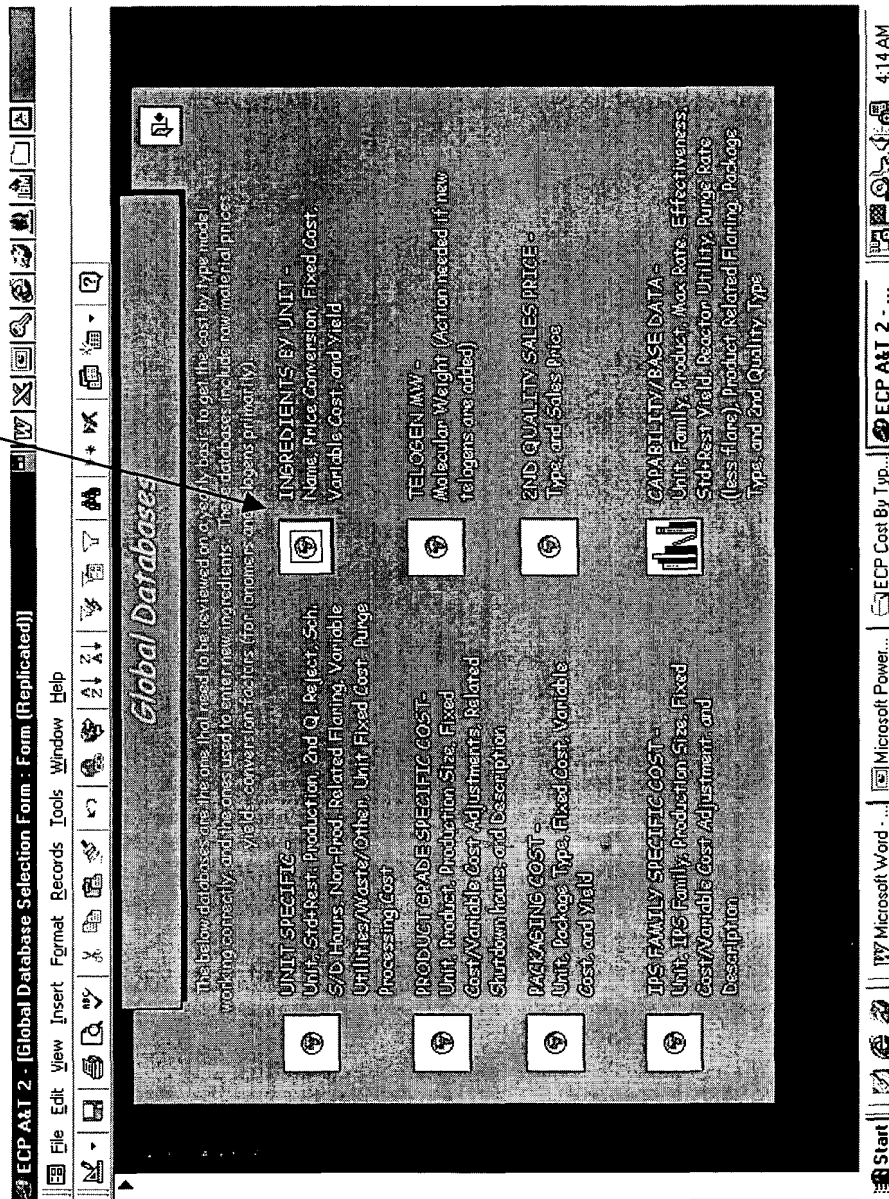
Microsoft Word... Microsoft Power... ECP A&T 2 - ... ECP Cost By Type... NUM 4:15 AM



# Figure 5

Input Raw Material Costs for Each Ingredient on Each Unit

102



**Input Raw Material  
Costs for  
Each Ingredient  
on Each Unit**

550

# Figure 6

Input Productivity,  
Composition,  
and Packaging  
Data  
For Each Grade

103

Market Manager - Shared Module - [Start-up Form - Firm (Replicated)]

File Edit Insert Format Records View Tools Window Help Run Macro...

3/12/2003

Any Company, Inc

2003 Update in Progress with 2002 YE Sales Data

Cost - By - Type Information Management

PRODUCT GRADE ENTER/EDIT -  
Edit Grade or Enter New Grade to Unit  
Select Unit: [ ]

REPORT OPTIONS -  
Total Cost Report Summary Error Report

MANUFACTURING CONTRIBUTION/ATOI/SVA Information Management

REPORT OPTIONS -  
Individual Detail Report Complete Detail  
Report Customer Summary Region  
Summary Market Summary, etc...

MASS DATA ENTRIES -  
Capability, Monomer, Initiator, Additive and Telomer Data

GLOBAL ENTRIES -  
Addition of New Ingredients Unit  
Fix/Variable Cost, Start/Rest Yield (All  
Required Yearly Updates)

MASS DATA ENTRIES -  
Customer/Region/Market/Price  
FIDE/SARD, New Assets and Converter  
Type/Application

Share / Recieve Data or Upgrade Archive Viewer and Test Module Compact Database Reset Defaults

600

Figure 6A

Input Productivity,  
Composition,  
and Packaging  
Data  
For Each Grade  
103

Market Manager - Shared Module - [MAIN PRODUCT ENTRY FORM]

File Edit Insert Format Records View Tools Window Help Run Macro...

**Edit / Add Grades to Cost By Type**

Record Navigation

Unit: IPS Family: Grade: VAX100

Capability (pph): 100

Packaging Type: GENSMALL-PKG

Purge Rate (pph): 400

Product Flaring (pph): 0

2nd Quality Type: POLVC

Maximum Rate (pph): 0

Effectiveness (%): 95

Std. Rest. Yield (%): 95.00%

Utility Ex. Sch. SD (%): 97.00%

Product Specific Cost: Costs in excess of Family and Unit costs.

Production Size: 101

Product Related S/b's: 0

Total Fixed Cost: \$0.0000

Total Variable Cost: \$0.0000

Cost Item Comments:

Monomer Entries

Row Material Name: VA

Composition (wt%): 18.00%

ETHYLENE: 82.00%

0.00%

Telogen - Reactor Feed

Telogen Type: 0.00%

Reactor Feed (mole%): 0.00%

WT% Reactant Entries

Solution Name: 0.00%

Reactant in Polymer (wt%): 0.00%

QPU Entries

Initiator / Additive / Other Name: GPU

GPU (lb polymer): 0.00%

SDR (25% BHD): 0.00%

0.00%

Record: 1 213 of 239 (Filtered)

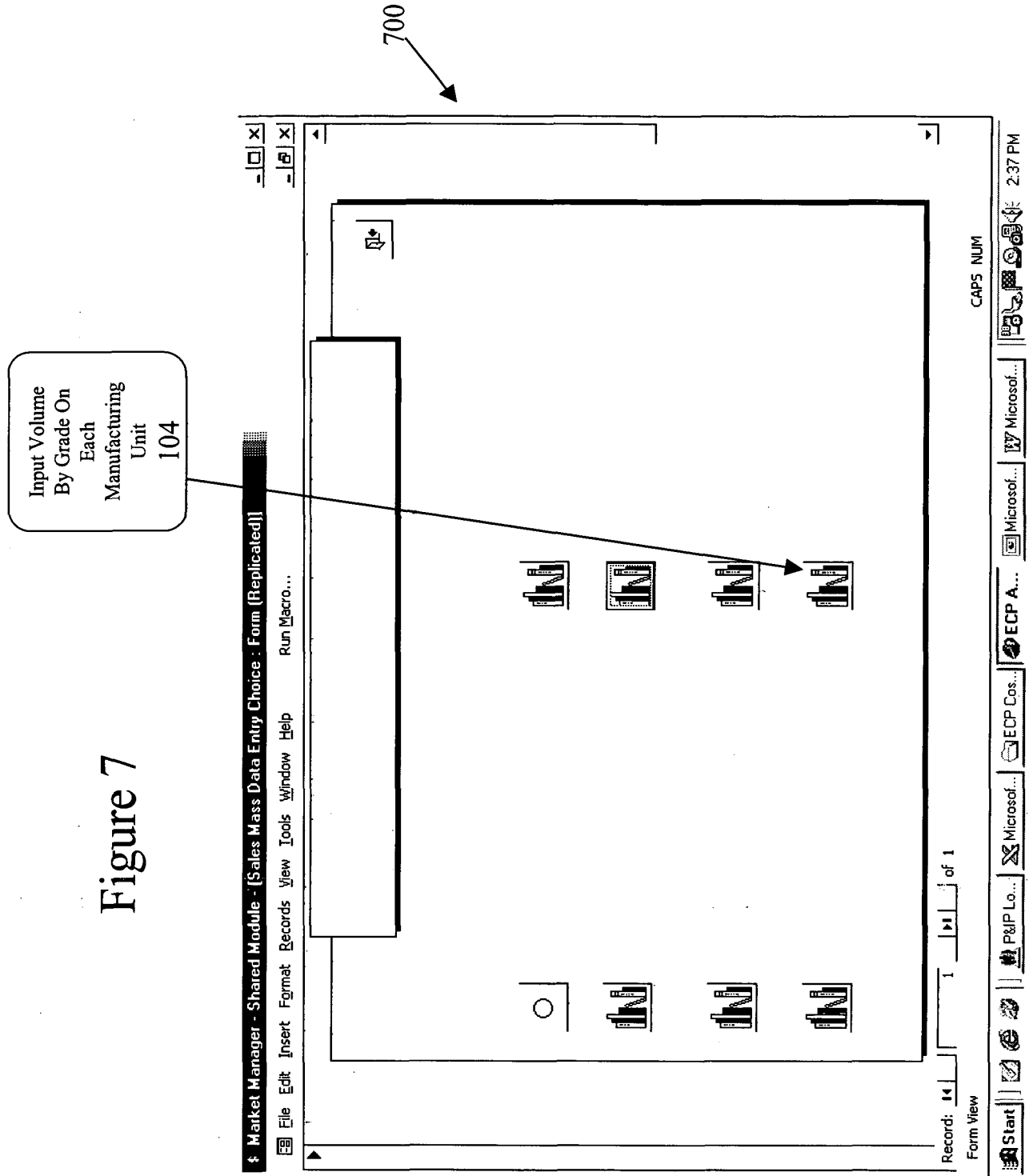
Form View

Start | Microsoft Word | Microsoft Power... | ECP Cost By Typ... | ECP A&T 2 - ... | 4:17 AM

650

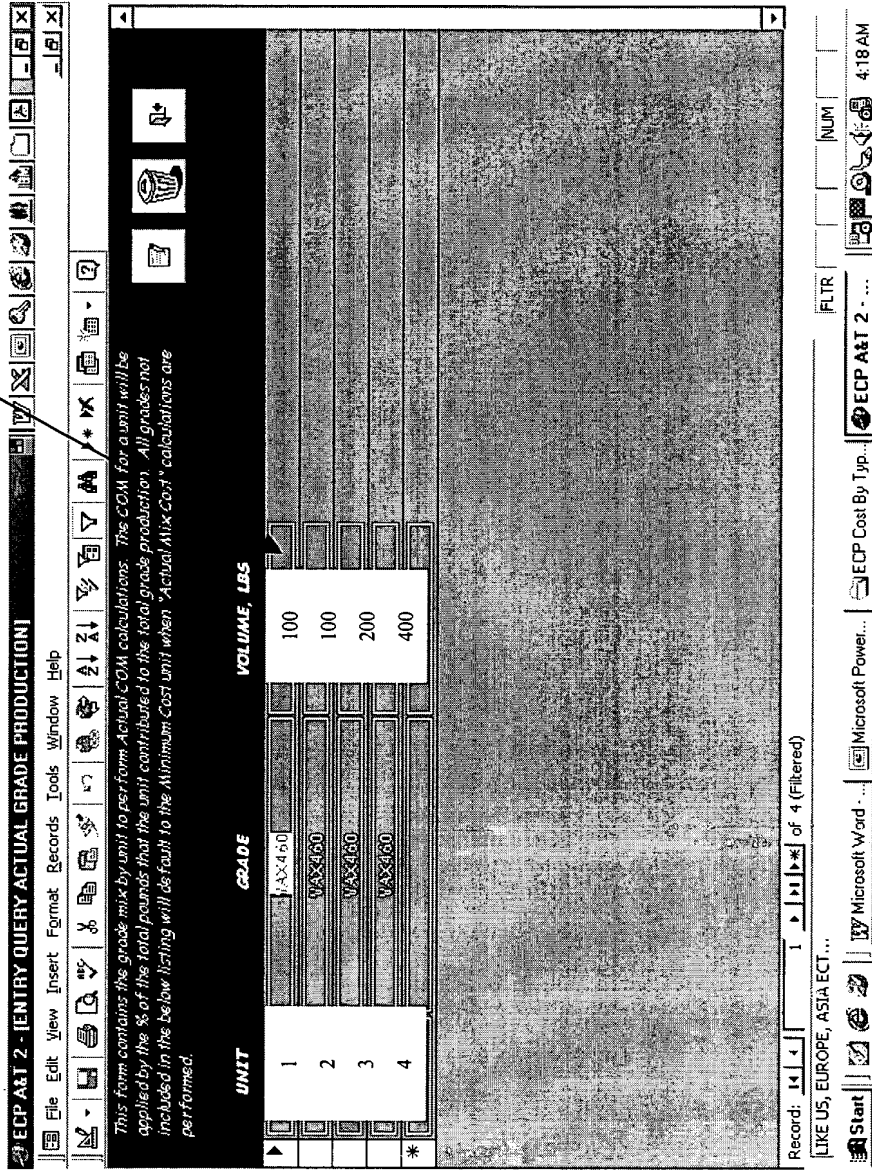


Figure 7



# Figure 7A

Input Volume  
By Grade On  
Each  
Manufacturing  
Unit  
104



750

# Figure 8

## Define Each Sale by Market/Segment in Spreadsheet

Input Sales Data  
By Customer,  
Region, Grade  
111

Input Market &  
Segment  
By Customer,  
Region, Grade  
112

800

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Product	Region	Grade	Customer	Quantity	Price	Market	Segment					
137	ELVAXNS	AP	VAX460		1,102,311	0.33	Consumer	Footwear					
138	ELVAXNS	AP	VAX460		88,185	0.33	Consumer	Footwear					
139	ELVAXNS	AP	VAX460		176,320	0.33	Consumer	Footwear					
140	ELVAXNS	AP	VAX460		1,454,640	0.33	Consumer	Footwear					
141	ELVAXNS												
142	ELVAXNS												
143	ELVAXNS												
144	ELVAXNS												
145	ELVAXNS												
146	ELVAXNS												
147	ELVAXNS												
148	ELVAXNS												
149	ELVAXNS												
150	ELVAXNS												
151	ELVAXNS												
152	ELVAXNS												
153	ELVAXNS												
154	ELVAXNS	AP	VAX460		44,092	0.43	Consumer	Footwear					
155	ELVAXNS	AP	VAX460		2,204	0.44	Consumer	Footwear					
156	ELVAXNS	AP	VAX460		22,046	0.45	Consumer	Footwear					
157	ELVAXNS	AP	VAX460		22,040	0.45	Consumer	Footwear					
158	ELVAXNS	AP	VAX460		4,409	0.55	Consumer	Footwear					
159	ELVAXNS	AP	VAX460		2,205	0.57	Consumer	Footwear					
160	ELVAXNS	AP	VAX460	MEGARA (AUSTRALIA) PT	1,102	0.58	Consumer	Footwear					

Pull Sales Data from Main Frame Data by  
Region - ProdCode-Customer-Quantity-Price  
Then Use VLOOKUP formula to Assign Sales to  
Customer-Prod Cd-Region to Market-Segment  
Per Master Lookup Table where Sales has  
pre-identified all customers by market-segment

the 1990s, the number of people in the United States who are 65 years of age or older is projected to increase from 20 million to 30 million, and the number of people 75 years of age or older is projected to increase from 10 million to 15 million (U.S. Census Bureau, 1996). The number of people 85 years of age or older is projected to increase from 2 million to 4 million (U.S. Census Bureau, 1996). The number of people 90 years of age or older is projected to increase from 500,000 to 1 million (U.S. Census Bureau, 1996). The number of people 95 years of age or older is projected to increase from 100,000 to 200,000 (U.S. Census Bureau, 1996). The number of people 100 years of age or older is projected to increase from 10,000 to 20,000 (U.S. Census Bureau, 1996).

Input Sales Data  
By Customer,  
Region, Grade  
111

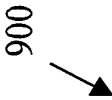


Figure 9A

Input Sales Data  
By Customer,  
Region, Grade  
111

Archive and Test Module 2 - Market Manager - [RAW SALES DATA]											
File Edit View Insert Format Records Tools Window Help											
DATE	REGION	CUSTOMER	PROD/CT	GRADE	VOLUME LBS	PRICE \$/LB	OTHER				
1/1/03	SA	SANMELICIADESGRANLIDA	ELVANS	VAX460	11023	30.38	ERA				
1/1/03	SA	PALMEROSIGREVA	ELVANS	VAX460	30856	30.39	COL				
1/1/03	SA	ELAMERCADEONDUST	ELVANS	VAX460	2755	30.39	VEN				
1/1/03	SA	ELALAS	ELVANS	VAX460	30640	30.38	PER				
1/1/03	SA	CAICADOSALEALI	ELVANS	VAX460	66180	30.35	ERA				
1/1/03	SA	HEVANDDEBORRACHALIDA	ELVANS	VAX460	110230	30.32	ERA				
1/1/03	SA	PROGUMPRODUOTOSCOMCOSLIDA	ELVANS	VAX460	37472	30.34	ERA				
2/1/03	SA	ELASMARSA	ELVANS	VAX460	30856	30.39	CHL				
2/1/03	SA	SMKOSACIETIA	ELVANS	VAX460	61728	30.35	ARG				
2/1/03	SA	SAADSEA	ELVANS	VAX460	22046	30.32	ERA				
2/1/03	SA	PERVAVOUNPANCORACALQUIDA	ELVANS	VAX460	110230	30.38	ERA				
2/1/03	SA	HEHENGUA	ELVANS	VAX460	30856	30.44	CHL				
2/1/03	SA	ASAPROCPARACALCOTOGNIDA	ELVANS	VAX460	66138	30.35	ERA				
2/1/03	SA	HEVANDDEBORRACHALIDA	ELVANS	VAX460	142399	30.31	ERA				

Form View



Identify Market Segment for Each Customer, Region, Grade

Each  
Customer,  
Region, Grade  
112

55) 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033

Figure 10

Identify and Input  
Rebates or Discounts  
by Customer by Grade  
by Region  
113

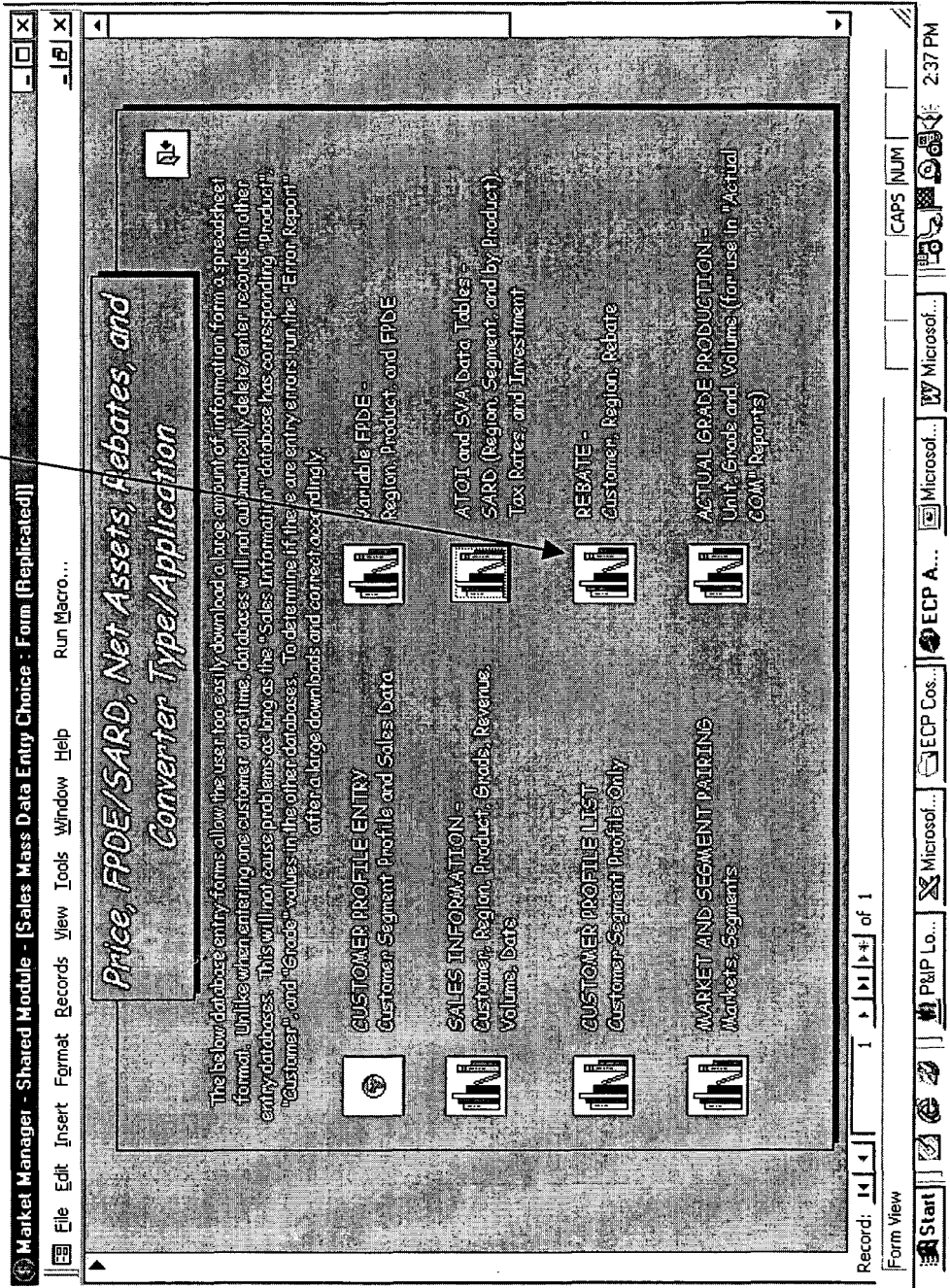


Figure 10A

## Identify and Input Rebates or Discounts by Customer by Grade by Region

1050

**Microsoft Excel - Book2**

File Edit View Insert Format Tools Data Assistants Window Help

Print Table AutoShapes Draw ECP Cost By... Microsoft Po... Microsoft Wo... 94 of 946 records found

Draw AutoShapes Sheet1 / Sheet2 / Sheet3 / Sheet4

Start End Date Time 4:59 AM

A	B	C	D	E	F	G	H	I	J	K
1	REGION	CUSTOMER	REBATE							
561	AP	VAX460	\$0.01							
562	AP	VAX460	\$0.01							
563	AP	VAX460	\$0.01							
564	AP	VAX460	\$0.01							
565	AP	VAX460	\$0.01							
566	AP	VAX460	\$0.01							
567	AP	VAX460	\$0.01							
568	AP	VAX460	\$0.01							
569	AP	VAX460	\$0.01							
570	AP	VAX460	\$0.01							
571	AP	VAX460	\$0.01							
572	AP	VAX460	\$0.01							
573	AP	VAX460	\$0.01							
574	AP	VAX460	\$0.01							
575	AP	VAX460	\$0.01							
576	AP	VAX460	\$0.01							
577	AP	VAX460	\$0.01							
578	AP	VAX460	\$0.01							
579	AP	VAX460	\$0.01							
580	AP	VAX460	\$0.01							
581	AP	VAX460	\$0.01							
582	AP	VAX460	\$0.01							
583	AP	VAX460	\$0.01							
584	AP	VAX460	\$0.01							
585	AP	VAX460	\$0.01							
586	AP	VAX460	\$0.01							
587	AP	VAX460	\$0.01							
588	AP	VAX460	\$0.01							
589	AP	VAX460	\$0.01							
590	IS	VAX460	\$0.07							

Customer 1  
Customer 2  
Customer 3  
Customer 4  
  
Customer 10  
  
Customer 20  
  
Customer 29



# Figure 10B

Identify and Input  
Rebates or Discounts  
by Customer by Grade  
113

**ECP ART 2 - ENTRY QUERY REBATE1**

File Edit View Insert Format Records Tools Window Help

1070

This form can be used to download the below information for GFDs. 1) Download the current information into an Excel spreadsheet until the new entries are complete. 2) Organize the data form GFDs in an Excel spreadsheet so it appears in the below order. 3) Select all of the current records below and delete them. 4) Select all of the New GFDs data in Excel and copy. 5) Select the empty New record entry (the gray button below on the left) and paste.

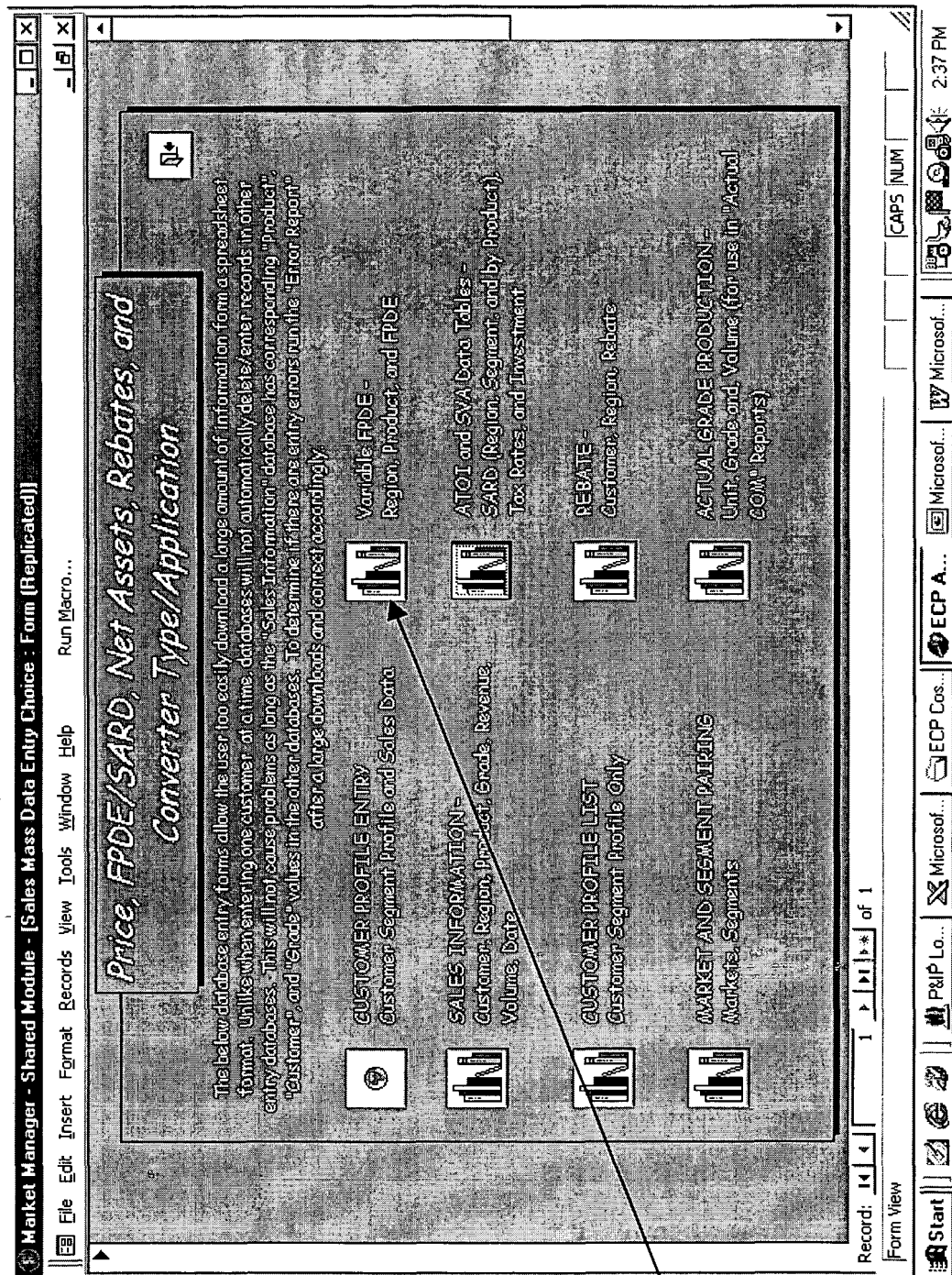
REGION	GRADE	CUSTOMER	REBATE (\$/LB)
US	APPLSR10625	XYZ Incorporated	.01
US	APPLSR2044	WYZ Incorporated	.01
US	APPLSR2044	AYZ Incorporated	.01
US	BYNEXA1123	BYZ Incorporated	.01
US	BYNEXA11E54	CVZ Incorporated	.01
US	BYNEXA1E554	DYZ Incorporated	.01
US	BYNEXA2002	FYZ Incorporated	.01
US	BYNEXA2002	XYZ Incorporated	.01
US	BYNEXA2022	XYZ Incorporated	.01
US	BYNEXA3030	XYZ Incorporated	.01
US	BYNEXA3030	XYZ Incorporated	.01
US	BYNEXA3046	XYZ Incorporated	.01
US	BYNEXA3048	XYZ Incorporated	.01
US	BYNEXA3080		
US	PRINTPACKING		\$0.0300

Record: 14 of 947

LIKE US, EUROPE, ASIA ECT...

Start P&P Lo... Microsoft... ECP Cos... ECP A... Microsoft... 2:41 PM

Figure 11



Input Freight and  
Duty  
By Product in Each  
Region  
121

1100

# Figure 11A

Input Freight and  
Duty  
By Product in Each  
Region  
121

ECP A&T 2 - [ENTRY QUERY SARD and FDPPE]

File Edit View Insert Format Records Tools Window Help

This form can be used to download the below information for GFDG. 1) Download the current information into an Excel spreadsheet until the new entries are complete. 2) Organize the data from GFDG in an Excel spreadsheet so it appears in the below order. 3) Select all of the current records below and delete them. 4) Select all of the New GFDG data in Excel and copy. 5) Select the empty New record entry (the gray button below on the left) and paste.

1150

PRODUCT	REGION	FDPPE (\$/LB)
BEXLOY	MEX	\$0.0400
BEXLOY	AP	\$0.0400
BEXLOY	CAN	\$0.0500
BEXLOY	US	\$0.0500
BYNEL	AP	\$0.0800
BYNEL	US	\$0.0500
BYNEL	CAN	\$0.0900
BYNEL	MEX	\$0.0200
BYNEL	EUR	\$0.1400
BYNEL	SA	\$0.0300
DUP20	AP	\$0.1000
DUP20	EUR	\$0.1400
DUP20	CAN	\$0.0900
DUP20	MEX	\$0.0200

Record: 14 4 1 1 1 1 1 of 95

LIKE SURLYN, NUCREL, ELVAX, ECT...

Start P&P Lo... P&P Co... ECP A... Microsoft... Microsoft... 2:41 PM

Figure 12

Market Manager - Shared Module - [Sales Mass Data Entry Choice : Form (Replicated)]

File Edit Insert Format Records View Tools Window Help Run Macro...

### Price, FPDE/SARD, Net Assets, Rebates, and Converter Type/Application

The below database entry forms allow the user to easily download a large amount of information from a spreadsheet format. Unlike when entering one customer at a time, databases will not automatically delete/enter records in other entry databases. This will not cause problems as long as the "Sales Information" database has corresponding "Product", "Customer", and "Grade" values in the other databases. To determine if there are entry errors run the "Error Report" after all large downloads and correct accordingly.

CUSTOMER PROFILE ENTRY Customer Segment Profile and Sales Data	SALES INFORMATION - Customer Region, Product, Grade, Revenue, Volume Data	ATOI and SVA Data Tables - SARD (Region, Segment, and by Product), Tax Rates, and Investment	REBATE Customer Region, Rebate
CUSTOMER PROFILE LIST Customer Segment Profile Only	MARKET AND SEGMENT PAIRING Markets, Segments	ACTUAL GRADE PRODUCTION - Unit, Grade and Volume (for use in "Actual COM" Reports)	

Record: 1 of 1  
Form View

Start | P&P Lo... | Microsoft... | ECP Cos... | ECP A... | Microsoft... | 2:37 PM

Input R&D and All Other  
Overhead Expenses,  
Total Capital (excluding  
Depreciation) Data  
By Product  
122

1200



Figure 13

ECF A&T 2 - [SALES SARD DATABASE CHOICE : Form (Replicated)]

File Edit View Insert Format Records Tools Window Help

**ATOI and SVA Databases - SARD, Investment, and Tax Rate**

This form supplies access to entry tables that contain information necessary to calculate ATOI and SVA. The below entry choices are organized by Global, Region, Product, and Segment costs/Investment. All of the information entered in these tables is independent. All costs will be applied as \$/lbs with the pound being supplied by the "Price Information" entries. The below data must match the "Price Information" database for all corresponding fields and time frame. To determine if there are entry errors run the "Error Report" after a large download and correct accordingly.

Region Entries -	Global Entries -
Regional FPDE, Selling Expense by Region, Effort Based Selling Expense, and Regional Tax Rate	Period Exp. Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment
Product Entries -	
Period Exp. Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment	
Segment Effort Based Entries -	
Major Market, Region, Segment, Product, % of Regional Effort	

Record: 1 of 1

Form View

Start | P&P Lo... | Microsof... | ECP Cos... | ECP A... | Microsof... | 2:37 PM

1300

Input R&D and All Other  
Overhead Expenses,  
Total Capital (excluding  
Depreciation) Data  
By Product  
122

Input R&D and All Other  
Overhead Expenses,  
Total Capital (excluding  
Depreciation) Data  
By Product  
122

**ECP A&T 2 - ENTRY QUERY SARD BY MAJOR PRODUCT**

File Edit View Insert Format Records Tools Window Help

This form can be used to download the below information for GFDB and is used for Fixed Costs applied as \$/lb to a Product World Wide to calculate ATOI and SVA. 1) Download the current information into an Excel spreadsheet until the new entries are complete. 2) Organize the data form GFDB in an Excel spread sheet so it appears in the below order. 3) Select all of the current records below and delete them. 4) Select all of the New GFDB data in Excel and copy. 5) Select the empty New record entry (the gray button below

PRODUCT	MFG PER EXP. \$	OTH PER EXP. \$	BUS. MGMT. \$	IT SERV. \$	STAFF SERV. \$	FPDE WW, \$	ALSC SARD, \$	INVESTMENT, \$
Byne	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS								
ELVALOYAC	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS								
BEXLOY	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS								
ADP	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS								
NUCEL	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COMMENTS								

Record: 14 of 18

LIKE US, EUROPE, ASIA ECT...

Start

P&IP La...

ECP Cos...

ECP A...

Microsoft...

Microsoft...

Microsoft...

Input Sales Expense,  
Warehousing  
Expense, and Tax  
Rates by Region  
123

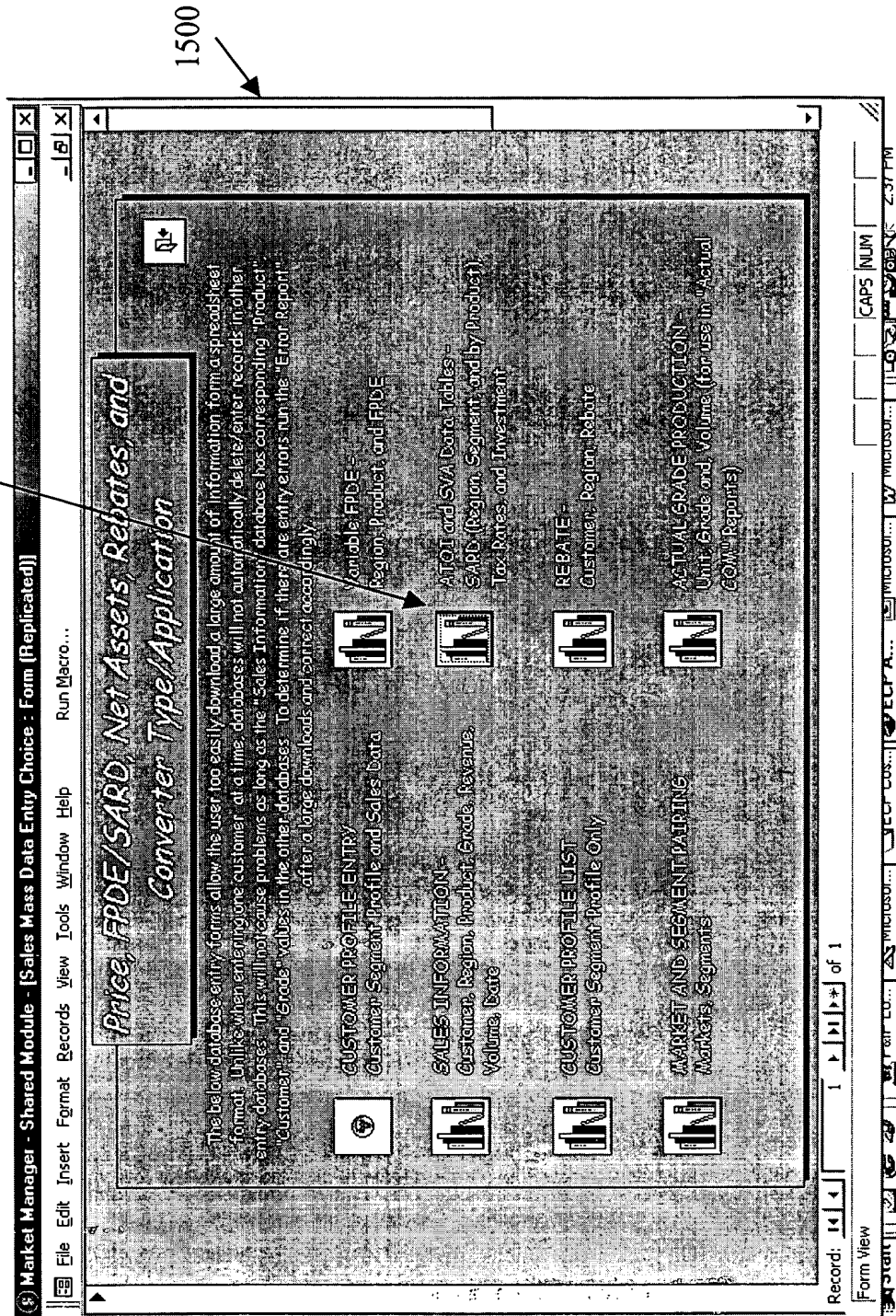


Figure 16

Input Sales Expense,  
Warehousing  
Expense, and Tax  
Rates by Region  
123

1600

**ECP A&T 2 - [SALES SARD DATABASE CHOICE : Form (Replicated)]**

File Edit View Insert Format Records Tools Window Help

**ATOI and SVA Databases - SARD, Investment, and Tax Rate**

This form supplies access to entry tables that contain information necessary to calculate ATOI and SVA. The below entry choices are organized by Global Region, Product, and Segment costs/investment. All of the information entered in these tables is independent. All costs will be applied as \$/lbs with the pound being supplied by the "Price Information" entries. The below data must match the "Price Information" database for all corresponding fields and time frame. To determine if there are entry errors run the "Error Report" after a large download and correct accordingly.

<p><b>Region Entries -</b></p> <p>Regional FPDE, Selling Expense by Region, Effort Based Selling Expense, and Regional Tax Rate</p>	<p><b>Global Entries -</b></p> <p>Period Exp., Management, IT, Staff, FPDE, Research and Development, Misc, SARD, and Investment</p>
<p><b>Product Entries -</b></p> <p>Period Exp., Management, IT, Staff, FPDE, Research and Development, Misc, SARD, and Investment</p>	<p><b>Segment Effort Based Entries -</b></p> <p>Major Market, Region, Segment, Product, % of Regional Effort</p>

Record: 1 of 1

Form View

Start P&P Co... Microsoft... ECP Cos... ECP A... Microsoft... Microsoft... 2:37 PM



# Figure 16A

Input Sales Expense,  
Warehousing  
Expense, and Tax  
Rates by Region  
123

**ECP A&T 2 - [ENTRY QUERY SARD BY MAJOR PRODUCT]**

File Edit View Insert Format Records Tools Window Help

The information on this form will determine a \$/lb cost to be assigned to every pound sold in the associated Region. This form can be used to download the below information from GFDB. 1) Download the current information into an Excel spreadsheet until the new entries are complete. 2) Organize the data from GFDB in an Excel spreadsheet so it appears in the below order. 3) Select all of the current records below and delete them. 4) Select all of the New GFDB data in Excel and copy. 5) Select the empty New record entry (the gray + button below on the left) and paste. Note: WW: Selling Expense and Regional Effort Based Selling Expense are independent

REGION	REGIONAL FPDE, \$	WW SELLING	REGIONAL EFFORT BASED SELLING EXP, \$	TAX RATE, %	COMMENT
US	100,000	100,000	1,000,000	33.20%	
SA	100,000	100,000	1,000,000	36.50%	
CAN	100,000	100,000	1,000,000	42.70%	
EUR	100,000	100,000	1,000,000	33.15%	
MEX	100,000	100,000	1,000,000	36.98%	
AP	100,000	100,000	1,000,000	31.70%	
*					

Record: 1 of 6

LIKE US, EUROPE, ASIA ECT...

Start P&IP Lo... ECP Cos... ECP A... Microsol... Microsol... 2:38 PM

1650

Figure 17

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

1700

Market Manager - Shared Module - [Sales Mass Data Entry] Choice : Form (Replicated)]

File Edit Insert Format Records View Tools Window Help Run Macro...

### Price, FPDE/SARD, Net Assets, Rebates, and Converter Type/Application

The below database entry forms allow the user to easily download a large amount of information from spreadsheets format. Unlike when entering one customer at a time, databases will not automatically delete/enter records in other entry databases. This will not cause problems as long as the "Sales Information" database has corresponding "Product", "Customer", and "Grade" values in the other databases. To determine if there are entry errors, run the "Error Report" after a large download and correct accordingly.

	<b>CUSTOMER PROFILE ENTRY</b> Customer Segment Profile and Sales Data		<b>Variable FPDE -</b> Region, Product, and FIDE
	<b>SALES INFORMATION -</b> Customer, Region, Product, Grade, Revenue, Volume, Date		<b>ATOI and SVA Data Tables -</b> SARD (Region, Segment, and by Product), Tax Rates, and Investment
	<b>CUSTOMER PROFILE LIST</b> Customer Segment Profile Only		<b>REBATE -</b> Customer, Region, Rebate
	<b>MARKET AND SEGMENT PAIRING</b> Markets, Segments		<b>ACTUAL GRADE PRODUCTION -</b> Unit, Grade and, Volume (for use in "Actual COM" Reports)

Record: 1 of 1  
Form View

Start | P&IP Lo... | Microsoft... | ECP A... | ECP Cos... | Microsoft... | 2:37 PM

Figure 17A

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

ECP A&T 2 - [SALES SARD DATABASE CHOICE : Form (Replicated)]

File Edit View Insert Format Records Tools Window Help

ATOI and SVA Databases - SAPo, Investment, and Tax Rate

This form supplies access to entry tables that contain information necessary to calculate ATOI and SVA. The below entry choices are organized by Global, Region, Product, and Segment. All of the information entered in these tables is independent. All costs will be applied as % of the pound being supplied by the "Price Information" entries. The below data must match the "Price Information" database for all corresponding fields and time frame. To determine if there are entry errors run the "Error Report" after a large download and correct accordingly.

Region Entries - Regional FPDE, Selling Expense by Region, Effort Based Selling Expense, and Regional Tax Rate	Global Entries - Period Exp./Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment
Product Entries - Period Exp., Management, IT, Staff, FPDE, Research and Development, Misc. SARD, and Investment	
Segment Effort Based Entries - Major Market, Region, Segment, Product, % of Regional Effort	

Record: 1 of 1

Form View

Start | P&P Lo... | Microsoft... | ECP Cos... | ECP A... | Microsoft... | W7 Microsof... | NUM | 2:37 PM

1720

Figure 17B

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

	A	B	C	D	E	F	G	H
	major market	region	segment	product	EFFORT ALLOCATION	comments		
1	Consumer	MEX	Footwear	ElvaxNS	0.00%			
2	Consumer	AP	Footwear	Surlyn	0.00%			
3	Consumer	US	Footwear	Elvaloy	0.01%			
4	Consumer	AP	Footwear	ElvaxS	0.01%			
5	Consumer	EUR	Footwear	ELVALOY	0.02%			
6	Consumer	US	Footwear	Surlyn	0.06%			
7	Consumer	US	Footwear	ElvaxNS	0.16%			
8	Consumer	EUR	Footwear	Elvaloy	0.16%			
9	Consumer	EUR	Footwear	ElvaxS	0.18%			
10	Consumer	SA	Footwear	Surlyn	0.40%			
11	Consumer	EUR	Footwear	Surlyn	1.28%			
12	Consumer	EUR	Footwear	ElvaxNS	0.80%			
13	Consumer							

1740

# Figure 17C

Identify and Input  
Sales Expense Effort  
By Product by Region by  
Market Segment as % of  
Total Region Extra Sales  
Effort  
124

1760

ECP AET 2 - ENTRY QUERY SELLING EXPENSE BY EFFORT

File Edit View Insert Format Records Tools Window Help

This form can be used to allocate effort based selling expense. For each Major Market, Region, Segment, and Product a % of the Regional Selling Expense (as entered on the Regional Entries table). This will determine a \$/lb cost to be assigned to every pound matching entered combination of data.

MAJOR MARKET	REGION	SEGMENT	PRODUCT	% OF REGIONAL SELL EXP.	COMMENTS
Consumer	AMEX	Footwear	ELVXNS	0.00%	
Consumer	AP	Footwear	Sullyn	0.00%	
Consumer	US	Footwear	Elvalby	0.01%	
Consumer	AP	Footwear	ElvaxS	0.01%	
Consumer	EUR	Footwear	ELVALOYAC	0.02%	
Consumer	US	Footwear	Sullyn	0.06%	
Consumer	US	Footwear	ELVXNS	0.16%	
Consumer	EUR	Footwear	Elvalby	0.16%	
Consumer	EUR	Footwear	ElvaxS	0.18%	
Consumer	SA	Footwear	Sullyn	0.40%	
Consumer	EUR	Footwear	Sullyn	1.28%	



Figure 18

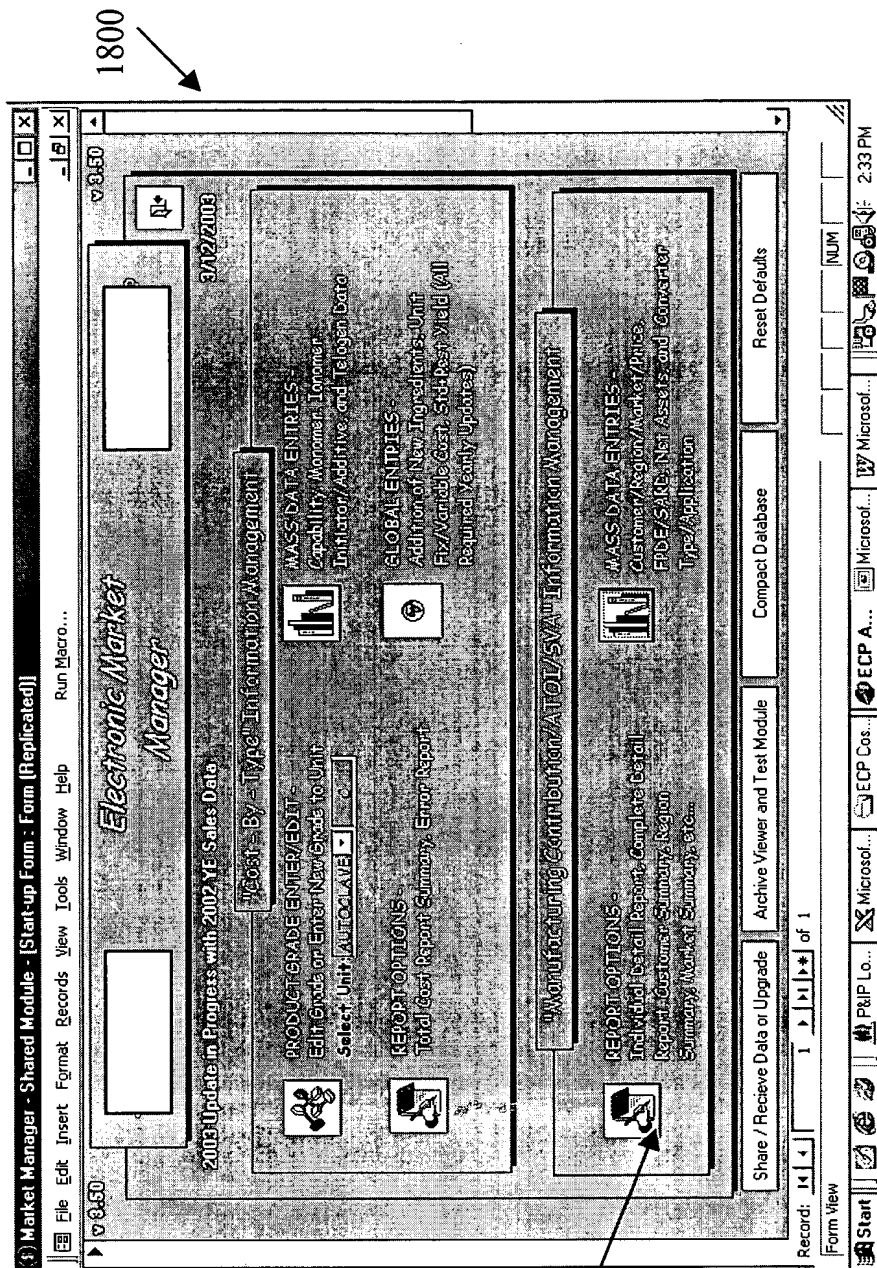


Figure 19

Market Manager - Shared Module - [Sales Report Selection Form : Form (Replicated)]

File Edit Insert Format Records View Tools Window Help Run Macro...

### Report Options

Below are reports that are generated from this database. Choose the minimum, maximum, or aggregated Autoclave Cost of Manufacture to calculate the Extrusion Grade and Contract Manufacturing GOM. Aggregated values are based on the product mix enter in the MC/ATOT/SVA Information Management Section (if a grade does not have an entry then the default is the Minimum Cost Unit).

Select COM for Reports:  
☐ Minimum Product COM ☒ Aggregated Product COM ☐ Maximum Product COM

**WORLD WIDE BANKING REPORTS** (by Product/Other/Grade and Manuf. Cont./hr or Total \$) =  
 Grade Market: Product/Other: Volume: VM% Net Price: VM Capabilt: VM GOM: VM FPDE Manf. Cont. (Total \$: \$/lbs. \$/hr) ☒ VM SVA VM ☐ VM SVA ☒ Product ☐ Business ☐ Segment ☐ Grade ☐ Customer

**DETAILED SVA REPORTS**  
 This report will provide a detailed work-up for the calculation of SVA by given Market, Segment, Customer, Product, Grade, and Region.

**MARKET, PRODUCT, GRADE, and REGION SUMMARY REPORT** (by Customer) =  
 Customer: Segment: Volume: Net Price: VM% MC

**SEGMENT SUMMARY** =  
 Volume: Net Price: COM: Capabilt: VM% MC Total: MC/lbs. MC/hr ☒ Grade Customer ☐ Grade ☐ Customer

**EUTS REPORT** =  
 Table with Product: Market: Segment: Customer: LG Unit: Capabilt: Price: COM: VM% MC Total: MC/lbs. MC/hr ☒ Product Table ☐ Product Table ☐ Product Table

**ERROR REPORT** -  
 Price Information vs. Cost of Manufacture, and Price Information vs. FPDE Information.

Record: 1 of 1 Form View

1900

Calculate  
Variable  
Contribution,  
Gross  
Contribution,  
After Tax  
Operating  
Income,  
Shareholder  
Value Added  
by Customer,  
Region, Grade,  
Segment  
205

Figure 20

Load Data into Pivot  
Table Spreadsheet  
206

ECP ART 2 - ISVA SALES MAIN CALCULATION (MIN SALES)									
CONFIDENTIAL - DESTROY USED COPIES									
User Description: (Requested date range 01/01/01 - 03/01/02)									
Date	Product	Grade	Region	Customer	Major Market	Segment	Volume	Volume Rebate	Net Revenue
2/1/02	ELVAXN	VAX460	AP	CUSTOMER 1	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 2	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	CUSTOMER 3	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	CUSTOMER 4	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 10	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 20	Consumer	Footwear	100,000	.01	30000
2/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000
3/1/02	ELVAXN	VAX460	AP	CUSTOMER 23	Consumer	Footwear	100,000	.01	30000
1/1/02	ELVAXN	VAX460	AP	.	Consumer	Footwear	100,000	.01	30000



Figure 20A

Microsoft Excel - SALES MAIN CALCULATION SHORT (ACTUAL).xls

File Edit View Insert Format Tools Data Assistants Window Help

PivotTable - PivotTable - MS Sans Serif 100% 100%

Go - C:\My Documents\SALES MAIN CALCULATION SHORT (ACTUAL).xls

E7 = MEGARA(AUSTRALIA)PTY LTD A.C.N.006

	A	B	C	D	E	F	G	H	I	J	K
	month	product	grade	REGION	CUSTOMER	market	segment	volume	rebate	revenue	var. cont
1	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
2	1/1/02	ELVAXNS	VAX460	AP	CUSTOMER 1		Footwear	100,000	.01	30000	10,000
3	1/1/02	ELVAXNS	VAX460	AP	CUSTOMER 2		Footwear	100,000	.01	30000	10,000
4	1/1/02	ELVAXNS	VAX460	AP	CUSTOMER 3		Footwear	100,000	.01	30000	10,000
5	1/1/02	ELVAXNS	VAX460	AP	CUSTOMER 4		Footwear	100,000	.01	30000	10,000
6	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
7	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
8	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
9	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
10	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
11	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
12	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
13	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
14	1/1/02	ELVAXNS	VAX460	AP	CUSTOMER 10		Footwear	100,000	.01	30000	10,000
15	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
16	1/1/02	ELVAXNS	VAX460	AP			Footwear	100,000	.01	30000	10,000
17	1/1/02	ELVAXNS	VAX460	CAN			Adhesive	100,000	.01	30000	10,000
18	1/1/02	ELVAXNS	VAX460	EUR			?	100,000	.01	30000	10,000
19	1/1/02	ELVAXNS	VAX460	EUR			OthConsum	100,000	.01	30000	10,000
20	1/1/02	ELVAXNS	VAX460	EUR			Footwear	100,000	.01	30000	10,000
21	1/1/02	ELVAXNS	VAX460	EUR			?	100,000	.01	30000	10,000
22	1/1/02	ELVAXNS	VAX460	EUR			OthGrowth	100,000	.01	30000	10,000
23	1/1/02	ELVAXNS	VAX460	EUR			Adhesive	100,000	.01	30000	10,000
24	1/1/02	ELVAXNS	VAX460	EUR			?	100,000	.01	30000	10,000
25	1/1/02	ELVAXNS	VAX460	EUR	CUSTOMER 20		OthPkg	100,000	.01	30000	10,000
26	1/1/02	ELVAXNS	VAX460	EUR			Footwear	100,000	.01	30000	10,000
27	1/1/02	ELVAXNS	VAX460	EUR			?	100,000	.01	30000	10,000
28	1/1/02	ELVAXNS	VAX460	EUR	CUSTOMER 23		OthPkg	100,000	.01	30000	10,000
29	1/1/02	ELVAXNS	VAX460	EUR			OthConsum	100,000	.01	30000	10,000
30	1/1/02	ELVAXNS	VAX460	EUR			Modifier	100,000	.01	30000	10,000
31	1/1/02	ELVAXNS	VAX460	EUR			Wire&Cable	100,000	.01	30000	10,000
								55,001		\$46,751	

Ready

Draw - AutoShapes - Sheet1

Microsoft Po... Microsoft W... EDP Cost By... EDP AAT 2

NUM 5:51 AM

Load Data into Pivot  
Table Spreadsheet

206

Figure 21

	A	B	C	D	E
1	product	(All)			
2	grade	(All)			
3	CUSTOMER	(All)			
4	market	Consumer			
5	segment	Footwear			
6					
7		month			
8	Data	1/1/02	Grand Total		
9	Sum of volume	1,000,000	2,000,000		
10	Sum of var.cont	500,000	1,000,000		
11	Sum of gross cont	200,000	400,000		
12	Sum of after tax income	100,000	200,000		
13	Sum of sva	50,000	100,000		
14					
15					

Figure 22

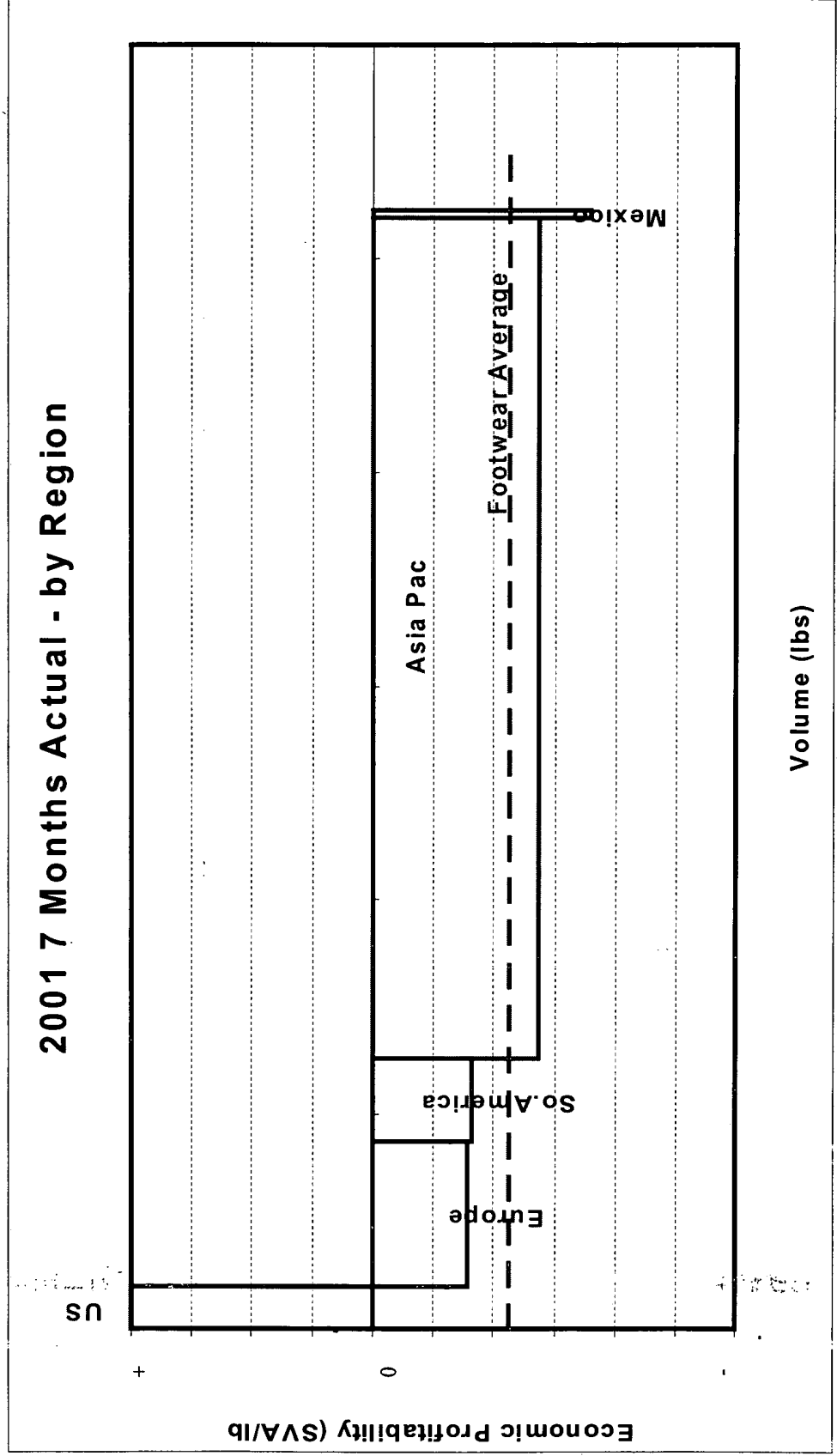
MARKET	(All)
SEGMENT	Footwear
SUBREGION	(All)
KEY ECP CUSTOMER	(All)
MAJOR CUSTOMER	(All)
CUSTOMER	(All)
PRODUCT TYPE	(All)
PRODUCT	(All)
GRADE	(All)
Competition Type	(All)
MONTH	(All)

Data	REGION					Grand Total
	AP	EUR	LA	NA		
Sum of VOLUME	1,000,000	100,000	100,000	100,000	1,300,000	
Sum of REVENUE	500,000	50,000	50,000	50,000	650,000	
Sum of ATOI	100,000	0	0	0	100,000	
Sum of SVA	0	0	0	0	0	
Sum of PRICE	.50	.50	.50	.50	.50	
Sum of VAR.CONT/LB	.10	.10	.10	.10	.10	
Sum of GROSS CONT/LB	.05	.05	.05	.05	.05	
Sum of ATOI/LB	.02	0	0	0	.01	
Sum of SVA/LB	0	0	0	0	0	
Sum of R&D (%REV)	1	1	1	1	1	
Sum of SALES EXP (%REV)	1	1	1	1	1	

Figure 23

# FOOTWEAR SEGMENT PERFORMANCE

*SVA per unit vs. Volume*



Economic Profitability = SVA per unit of volume; COC = 12%; area of bar = SVA \$\$\$

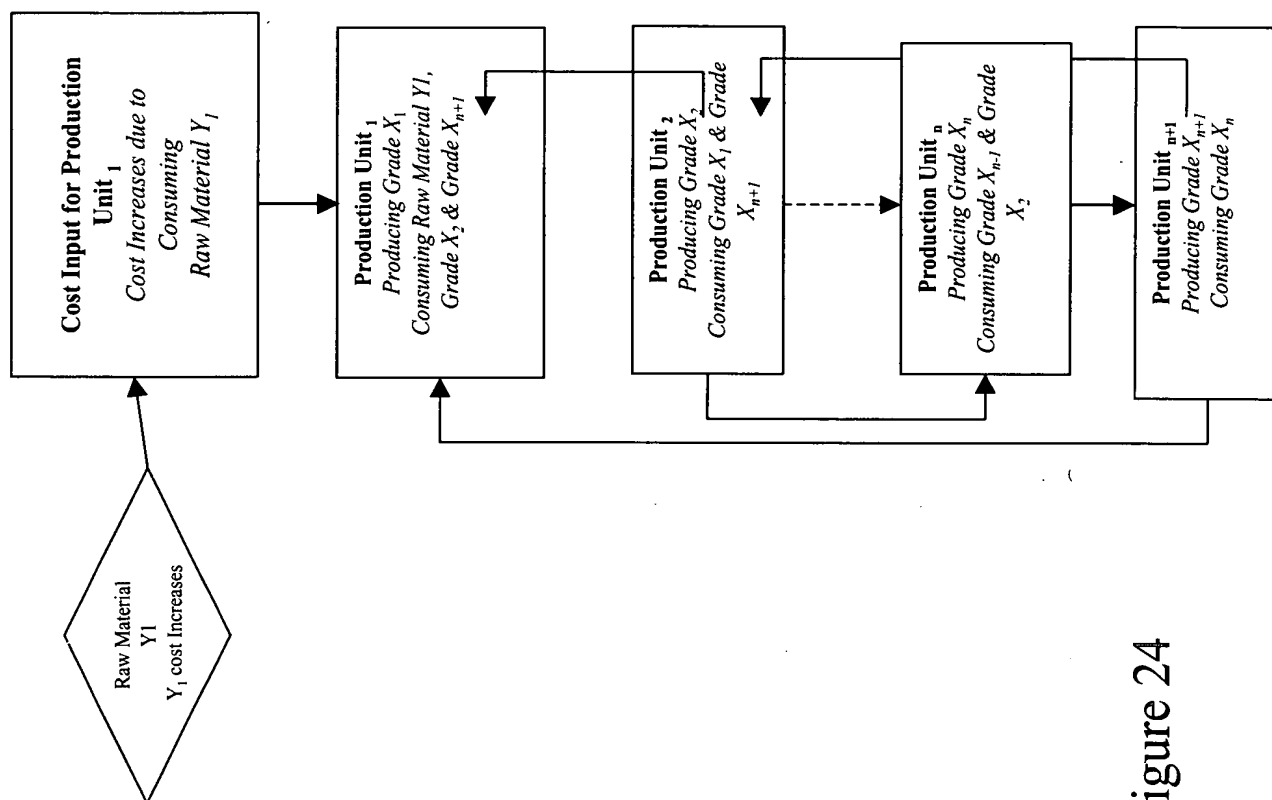


Figure 24